



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

June 19, 2019

Emma Best
Dept MR 75272
411A Highland Ave
Somerville, MA 02144-2516

Dear Ms.Best:

This is our final response to your Freedom of Information Act (FOIA) request dated June 13, 2019 that we received on June 18, 2019.

You requested "Copies of emails sent to or from either the director's office (or equivalent) as well as their chief of staff (or equivalent) and executive director (or equivalent) containing any of the following 50 (non-case sensitive) words between 1 January 2018 and the present." Examples of the words enumerated in your request include: "hurt", "worry", "lost", "lie", "soda", "game" and "save".

Unfortunately, we are unable to process your request as it does not meet the requirements of the FOIA or the applicable agency regulations. The FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS." A request seeking emails containing any of 50 common words or any other similarly broad request, would be unreasonably burdensome for the IRS to process, given the number of documents that might meet this description, as well as the fact that many such communications would likely contain confidential tax data, which is exempt from disclosure under the FOIA, and necessitate extensive redaction. I am closing your request without further action.

You may contact me, the FOIA Public Liaison, Laura A. McIntyre, to discuss your request at: IRS Disclosure Office 10, 1999 Broadway, MS 7000 DEN, Denver, CO 80202, (303) 603-4734.

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call Disclosure Tax Law Specialist John M Quigley ID # 1000247712, at 510-907-5337 or write to: Internal Revenue Service, Disclosure Scanning Operation – PO Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F19170-0002.

Sincerely,

A handwritten signature in black ink, appearing to read "Laura A McIntyre".

Laura A McIntyre
Disclosure Manager
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